416. A total of 2,61,922 (2,82,798) documents were impressed with stamps of the aggregate value of Rs. 3,85,048-92 (Rs. 3,16,461-28) during the year.

Private Documents.

417. Share transfer, Foreign Bill, Notorial and Broker's Note Stamps sold in the Office of the Superintendent of Stamps, Bangalore by the Assistant Superintendent of Stamps amounted to Rs. 36,482-58 (Rs. 54,085-44) during the year.

Vending of Commercial Adhesive Labels.

418. The total gross revenue from Stamps under all heads amounted to Rs. 1,39,47,884-25 during the year after deducting a sum of Rs. 16,03,891-18 as refunds made under the Stamp Act and Rules, of the value of stamp spoiled, rendered useless etc., as also under the Court Fees Act, of the value of spoiled stamps and rebates, relief etc., and adjusted on account of duty collected in the shape of stamps while registering instruments of transfers of immoveable properties situated within the limits of corporation or municipalities in the State.

Revenue and Expenditure.

419. The expenditure incurred by the Department was Rs. 1,88,592. The net revenue during the year was Rs. 1,37,59,292-25.

420. A sum of Rs. 1,06,798-32 was awarded as fees by the several Sub-Courts during the year. A sum of Rs. 35,711-51 was recovered and a sum of Rs. 23,912-58 was remitted as irrecoverable during the year. The year closed with a balance of Rs. 3,99,218-68.

Institution Fees in Pauper Suits.

421. No prosecution for the evasion of Stamp duty under the provision of the Mysore Stamp Act was instituted during the year.

Prosecutions.

(v) The Motor Spirit (Taxation on Sales) Acts.

422. Prior to the introduction of the uniform Act from 1st October 1957, the following Acts were in force in the different integrated areas of the State :—

(1) The Madras Sales of Motor Spirit Tax Act, 1939 (Madras Act VI of 1939), was in force in the Madras integrated area of the State.

(2) The Mysore Motor Spirit (Taxation on Sales) Act, 1949 (Mysore Act XLIX of 1949), was in force in the old Mysore area.

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(3) The Hyderabad Sales of Motor Spirit Taxation Regulation, 1358-F (Hyderabad Act XXIV of 1358F), was in force in the Hyderabad integrated area of the State.

(4) The Bombay Sales of Motor Spirit Taxation Act, 1946, was in force in the Bombay integrated area of the State.

(5) The Coorg Sales of Motor Spirit Taxation Act, 1940 (Coorg Act IX of 1940), was in force in Coorg area of the State.

423. The Mysore Sales of Motor Spirit Taxation Act, 1957 (Mysore Act No. 20 of 1957), was brought into force in the whole State of Mysore from 1st October 1957.

424. The Commissioner of Commercial Taxes administers this Act with Deputy Commissioners of Commercial Taxes and Commercial Tax Officers under his control.

425. The number of applications received from dealers liable to pay tax under petrol was 105 and under Motor Spirit other than petrol were 103 and out of which 84 dealers and 97 dealers respectively were registered under the Act. The number of applications received from dealers not liable to pay tax under petrol was 184 and under Motor Spirit other than petrol was 128 and out of which, 160 and 117 respectively were registered.

426. The cases still to be assessed under petrol were 757 and under motor spirit other than petrol were 615.

Demand, Collection and Balance under the Mysore Motor Spirit Taxation Act, 1957.

427. The demand raised during the year under the Mysore Motor Spirit Taxation Act, 1957 was at Rs. 38,55,652-01 and out of this, an amount of Rs. 38,33,614-07 have been collected leaving a balance of Rs. 5,22,037-94.

428. Two cases have been filed for prosecution under section 10(2)(d) and three cases under section 10(2)(c) of the Mysore Sales of Motor Spirit Taxation Act, 1957.

Old Acts.—From 1st April 1957 to 30th September 1957.

429. *Mysore Sales of Motor Spirit Taxation Act, 1949.*—The number of applications received from dealers liable to pay tax under petrol was 102 and all the 102 were registered. The number of applications received from dealers liable to pay tax under Motor Spirit other than petrol was 91 and all the 91 were registered.

430. There were 54 cases under petrol still to be assessed and 94 cases under Motor Spirit other than petrol

431. Out of a total demand of Rs. 13,95,783 (including arrears), a sum of Rs. 12,83,778 was collected leaving a balance of Rs. 1,12,005 at the end of the year.

432. Eleven prosecutions were launched under this Act and 10 cases were disposed of and only one case was pending for disposal at the end of the year.

433. *Hyderabad Motor Spirit Taxation Act.*—Thirty-six applications were received under petrol and all the 36 were registered. Forty-two applications were received under Motor Spirit other than petrol and all the 42 were registered. Four applications under Motor Spirit other than petrol were received which were not liable to pay tax and three of them were registered.

434. There were 64 cases under petrol and 73 cases under Motor Spirit other than petrol pending for assessment.

435. Out of a demand of Rs. 3,60,389-45, a sum of Rs. 3,54,217-75 was collected leaving a balance of Rs. 6,171-70 at the end of the year.

436. *Bombay Sales of Motor Spirit Taxation Act, 1946.*—There were 137 licence holders at the end of the year. A total tax of Rs. 3,20,206-10 payable was collected.

437. *Madras Sales of Motor Spirit Taxation Act, 1939.*—There was a total demand including arrears of Rs. 2,24,642 30, of which Rs. 2,06,889-66 was collected and a balance of Rs. 17,725-64 was pending.

438. Eighty-eight dealers were registered during the year under this Act.

(vi) The Government Insurance Department.

439. A revised set of Rules for Official and Motor Branches to suit the altered conditions in the State consequent on the formation of the new State of Mysore has been framed and is under consideration for promulgation.

440. Out of 19,765 (7,385) proposals that were received during the year, 10,909 were accepted, 4,606 being cases of first insurance and 6,303 of further insurance, 1,909 Proposals (New Business)